

**IN THE UNITED STATES COURT OF FEDERAL CLAIMS**

SEQUOIA PACIFIC SOLAR I, LLC, and  
EIGER LEASE CO LLC,

*Plaintiffs,*

v.

THE UNITED STATES,

*Defendant.*

No. 13-139C  
(Judge Bruggink)

**PLAINTIFFS' ANSWER TO DEFENDANT'S COUNTERCLAIMS**

Pursuant to RCFC 12(a)(1)(B), Plaintiffs submit their answer to Defendant's Counterclaims filed on May 3, 2016 (Dkt. 116). Plaintiffs deny each and every allegation contained in the Counterclaims except as expressly admitted or qualified below:

69. Admit that a report prepared by Defendant's expert witness dated November 19, 2015, and a rebuttal report prepared by Defendant's expert witness dated February 3, 2016, both make reference to a purported valuation conducted by Defendant's expert of Plaintiffs' properties at issue. Otherwise deny the allegations contained in Paragraph 69.

70. Admit that Defendant's expert's valuation of Plaintiffs' properties at issue purportedly determined their fair market value in total to be lower than that claimed by Plaintiffs on the applications submitted under Section 1603 of the American Recovery and Reinvestment Tax Act, P.L. 111-5 (the "Section 1603 Program") for each of those properties. Deny that Defendant made an "overpayment of approximately \$9.2 million," or any other amount. Deny the remaining allegations contained in Paragraph 70.

71. Deny that the difference between the amount the U.S. Department of the Treasury (“Treasury”) paid to Plaintiffs and the amount to which Plaintiffs are entitled under the Section 1603 Program “is an overpayment owed to the United States”; in fact, the difference between those two amounts is an underpayment by Treasury to Plaintiffs totaling \$14,532,538, and the basis of their lawsuit. Deny the remaining allegations contained in Paragraph 71.

72. The allegations in this paragraph are conclusions of law and Defendant’s characterization of its action, for which no response is required.

73. The allegations in this paragraph are conclusions of law and Defendant’s characterization of its action, for which no response is required.

Plaintiffs deny that Defendant is entitled to the relief requested in the final paragraph of its Counterclaims, or to any relief whatsoever.

**Dated:** May 26, 2016

Respectfully submitted,

/s/ Steven J. Rosenbaum

Steven J. Rosenbaum

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